



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: P.O. BOX 38  
VIOLA, WI 54664

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES**Utility Address:** P.O. BOX 38  
VIOLA, WI 54664**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOHN SEVERSON**Title:** VILLAGE CLERK**Office Address:**P.O. BOX 38  
VIOLA, WI 54664**Telephone:** (608) 627 - 1831**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 12/31/1997**Period covered by most recent audit:** JANUARY 1 - DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ALAN BLAKELY**Title:** ELECTRIC UTILITY OPERATOR**Office Address:**

P.O. BOX 38

VIOLA, WI 54664

**Telephone:** (608) 627 - 1831**Fax Number:****E-mail Address:****Name:** DAN BAKER**Title:** WATER UTILITY OPERATOR**Office Address:**

P.O. BOX 38

VIOLA, WI 54664

**Telephone:** (608) 627 - 1831**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

WILLIAM DOOLAN

GARY ERLANDSON

WIFRED LAWTON

WAYNE SCHREIBER

JOHN SEVERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	359,038	345,289	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	249,394	237,034	<b>2</b>
Depreciation Expense (403)	54,603	52,524	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	47,806	46,205	<b>5</b>
<b>Total Operating Expenses</b>	<b>351,803</b>	<b>335,763</b>	
<b>Net Operating Income</b>	<b>7,235</b>	<b>9,526</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>7,235</b>	<b>9,526</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	9,647	8,078	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>9,647</b>	<b>8,078</b>	
<b>Total Income</b>	<b>16,882</b>	<b>17,604</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	2,213	2,213	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>2,213</b>	<b>2,213</b>	
<b>Income Before Interest Charges</b>	<b>14,669</b>	<b>15,391</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	10,434	10,562	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	178	328	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>10,612</b>	<b>10,890</b>	
<b>Net Income</b>	<b>4,057</b>	<b>4,501</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	556,691	552,190	<b>20</b>
Balance Transferred from Income (433)	4,057	4,501	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>560,748</b>	<b>556,691</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH AND TEMPORARY INVESTMENTS	9,647	5
<b>Total (Acct. 419):</b>	<b>9,647</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
10 YEAR AMORTIZATION OF CONTAMINATION COSTS FROM 1991	2,213	7
<b>Total (Acct. 425):</b>	<b>2,213</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	92,263	266,775	0	0	<b>359,038</b>	<b>1</b>
Less: interdepartmental sales	1,483	2,236	0	0	<b>3,719</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>90,780</b>	<b>264,539</b>	<b>0</b>	<b>0</b>	<b>355,319</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	21,234		<b>21,234</b>	<b>1</b>
Electric operating expenses	36,934		<b>36,934</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	502		<b>502</b>	<b>8</b>
Electric utility plant accounts	1,495		<b>1,495</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>60,165</b>	<b>0</b>	<b>60,165</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,946,725	1,889,275	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	547,295	496,199	<b>2</b>
<b>Net Utility Plant</b>	<b>1,399,430</b>	<b>1,393,076</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	11,520	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	16,331	14,481	<b>7</b>
<b>Total Other Property and Investments</b>	<b>16,331</b>	<b>26,001</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	74,601	75,939	<b>8</b>
Temporary Cash Investments (132)	131,673	125,638	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	24,964	23,459	<b>11</b>
Other Accounts Receivable (143)	0	8,032	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	60,560	57,636	<b>14</b>
Materials and Supplies (150)	33,103	24,778	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>324,901</b>	<b>315,482</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	4,426	6,639	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,426</b>	<b>6,639</b>	
<b>Total Assets and Other Debits</b>	<b>1,745,088</b>	<b>1,741,198</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	32,231	32,231	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	560,748	556,691	<b>23</b>
<b>Total Proprietary Capital</b>	<b>592,979</b>	<b>588,922</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	207,600	210,200	<b>24</b>
Advances from Municipality (223)	6,710	6,710	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>214,310</b>	<b>216,910</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,905	15,821	<b>28</b>
Payables to Municipality (233)	23,935	20,181	<b>29</b>
Customer Deposits (235)	524	524	<b>30</b>
Taxes Accrued (236)	40,074	40,074	<b>31</b>
Interest Accrued (237)	1,279	1,111	<b>32</b>
Other Current and Accrued Liabilities (238)	7,354	6,023	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>86,071</b>	<b>83,734</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	2,144	2,048	<b>36</b>
<b>Total Deferred Credits</b>	<b>2,144</b>	<b>2,048</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	849,584	849,584	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,745,088</b>	<b>1,741,198</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,155,893	0	0	770,079	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	7,732			13,021	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>1,163,625</b>	<b>0</b>	<b>0</b>	<b>783,100</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	130,370	0	0	416,925	<b>10</b>
<b>Total Accumulated Provision</b>	<b>130,370</b>	<b>0</b>	<b>0</b>	<b>416,925</b>	
<b>Net Utility Plant</b>	<b>1,033,255</b>	<b>0</b>	<b>0</b>	<b>366,175</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	109,093	387,106			<b>496,199</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,872	32,731			<b>54,603</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	685				<b>685</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,557</b>	<b>32,731</b>	<b>0</b>	<b>0</b>	<b>55,288</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,280	2,912			<b>4,192</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,280</b>	<b>2,912</b>	<b>0</b>	<b>0</b>	<b>4,192</b>	<b>19</b>
<b>Balance End of Year</b>	<b>130,370</b>	<b>416,925</b>	<b>0</b>	<b>0</b>	<b>547,295</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	1,235				<b>1,235</b>	544	<b>1</b>
Other			28,612		<b>28,612</b>	20,619	<b>2</b>
<b>Total Electric Utility</b>					<b>29,847</b>	<b>21,163</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>29,847</b>	<b>21,163</b>	<b>1</b>
Water utility	3,256	3,615	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>33,103</b>	<b>24,778</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	32,231	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>32,231</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	207,600	1
<b>Total Bonds (Account 221):</b>				<b>207,600</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
WI TRUST FUND LOAN	04/22/1980	04/22/1999	6.00%	2,473	1
GENERAL FUND LOAN	04/22/1995	12/31/1999	6.00%	4,237	2
<b>Total for Account 223</b>				<b>6,710</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	40,074	1
<b>Accruals:</b>		
Charged water department expense	28,599	2
Charged electric department expense	19,207	3
Charged sewer department expense	422	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>48,228</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,074	6
Social Security taxes	6,797	7
PSC Remainder Assessment	423	8
<b>Other (explain):</b>		
LICENSE FEE	934	9
<b>Total payments and other debits</b>	<b>48,228</b>	
<b>Balance end of year</b>	<b>40,074</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER MRB	875	10,434	10,444	865	1
<b>Subtotal</b>	<b>875</b>	<b>10,434</b>	<b>10,444</b>	<b>865</b>	
<b>Advances from Municipality (223)</b>					
WI TRUST FUND TO GENERAL	236	178		414	2
<b>Subtotal</b>	<b>236</b>	<b>178</b>	<b>0</b>	<b>414</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,111</b>	<b>10,612</b>	<b>10,444</b>	<b>1,279</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	823,500	21,597	4,487	0	0	<b>849,584</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>823,500</b>	<b>21,597</b>	<b>4,487</b>	<b>0</b>	<b>0</b>	<b>849,584</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	775,225	4,487				<b>779,712</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER UTILITY - DEPRECIATION RESERVE - SAVINGS	12,437	3
WATER UTILITY - BOND & INTEREST RESERVE - SAVINGS	3,894	4
<b>Total (Acct. 125):</b>	<b>16,331</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	3,768	6
Electric	21,196	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>24,964</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SEWER - MISCELLANEOUS, W/S ALLOCATION	16,908	13
GENERAL - MISCELLANEOUS, PUBLIC FIRE PROTECTION	42,768	14
SEWER - MISCELLANEOUS	305	15
GENERAL - MISCELLANEOUS	465	16
ELECTRIC - RECEIVABLE FROM WATER	114	17
<b>Total (Acct. 145):</b>	<b>60,560</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
10 YEAR AMORTIZATION OF CONTAMINATION COSTS FROM 1991	4,426	20
<b>Total (Acct. 183):</b>	<b>4,426</b>	
<b>Payables to Municipality (233):</b>		
WATER UTILITY PAYABLE TO GENERAL - PAYROLL, FRINGE BENEFITS AND WORKING (	17,223	21
WATER UTILITY PAYABLE TO ELECTRIC - MISCELLANEOUS	114	22
ELECTRIC UTILITY PAYABLE TO GENERAL	6,598	23
<b>Total (Acct. 233):</b>	<b>23,935</b>	
<b>Other Deferred Credits (253):</b>		
CAPITAL CREDITS WHICH WILL BE PASSED ON TO CUSTOMERS	2,144	24
<b>Total (Acct. 253):</b>	<b>2,144</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,155,535	747,633	0	0	<b>1,903,168</b>	<b>1</b>
Materials and Supplies	3,435	25,505	0	0	<b>28,940</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	119,731	402,015	0	0	<b>521,746</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	823,500	26,084	0	0	<b>849,584</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>215,739</b>	<b>345,039</b>	<b>0</b>	<b>0</b>	<b>560,778</b>	
Net Operating Income	(5,979)	13,214	0	0	<b>7,235</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.77%</b>	<b>3.83%</b>	<b>N/A</b>	<b>N/A</b>	<b>1.29%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	32,231	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	558,719	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>590,950</b>	
<b>Net Income</b>		
Net Income	4,057	5
<b>Percent Return on Proprietary Capital</b>	<b>0.69%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the President and Village Board  
of the Village of Viola  
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric and Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Kiesling Associates LLP  
Viroqua, Wisconsin  
March 26, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

response not received, review accounts 321 and 322 in 1999. ele  
August 10, 1999

Mr. John Severson, Village Clerk  
Viola Municipal Water And Electric Utility  
P.O. Box 38  
Viola, WI 54664-0038

1998 Analytical Review DWCCA-6130-ELE

Dear Mr. Severson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

In the 1997 and 1998 annual reports, the amounts reported for Accounts 321 and 322, Water Utility Plant in Service schedule, pages W-8 and W-9, are on the wrong lines. The amounts reported should be in Accounts 320 and 321. Please correct Account 320 to be \$11,138 rather than 0; Account 321 to be \$83,882 rather than \$11,138; and Account 322 to be 0 rather than \$83,882. Please confirm that these changes have been made in your books and your copy of the annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 10 1999 rev letters e 2.doc

cc: Mr. William Doolan

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	91,342	1
<b>Total Sales of Water</b>	<b>91,342</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	246	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	675	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>921</b>	
<b>Total Operating Revenues</b>	<b>92,263</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,064	8
Pumping Expenses (620-625)	4,951	9
Water Treatment Expenses (630-635)	2,529	10
Transmission and Distribution Expenses (640-655)	11,552	11
Customer Accounts Expenses (901-904)	9,337	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	18,338	14
<b>Total Operation and Maintenance Expenses</b>	<b>47,771</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,872	15
Amortization Expense (404-407)		16
Taxes (408)	28,599	17
<b>Total Other Operating Expenses</b>	<b>50,471</b>	
<b>Total Operating Expenses</b>	<b>98,242</b>	
<b>NET OPERATING INCOME</b>	<b>(5,979)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	274	12,128	36,434	4
Commercial	37	1,846	5,702	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>311</b>	<b>13,974</b>	<b>42,136</b>	
Private Fire Protection Service (462)	1		258	7
Public Fire Protection Service (463)	1		41,043	8
Other Sales to Public Authorities (464)	15	2,700	6,422	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	1,634	1,483	12
<b>Total Sales of Water</b>	<b>329</b>	<b>18,308</b>	<b>91,342</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	41,043	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>41,043</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	246	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>246</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	589	10
<b>Other (specify):</b>		
MISC.	86	11
<b>Total Other Water Revenues (474)</b>	<b>675</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	1,064	4
<b>Total Source of Supply Expenses</b>	<b>1,064</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,087	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,196	7
Operation Supplies and Expenses (623)	1,658	8
Maintenance of Pumping Plant (625)	10	9
<b>Total Pumping Expenses</b>	<b>4,951</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,481	10
Chemicals (631)	997	11
Operation Supplies and Expenses (632)	3	12
Maintenance of Water Treatment Plant (635)	48	13
<b>Total Water Treatment Expenses</b>	<b>2,529</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,406	14
Operation Supplies and Expenses (641)	1,724	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	2,477	17
Maintenance of Services (652)	1,393	18
Maintenance of Meters (653)	2,069	19
Maintenance of Hydrants (654)	1,890	20
Maintenance of Other Plant (655)	593	21
<b>Total Transmission and Distribution Expenses</b>	<b>11,552</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,092	22
Accounting and Collecting Labor (902)	6,032	23
Supplies and Expenses (903)	2,213	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>9,337</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,252	27
Office Supplies and Expenses (921)	659	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	900	30
Property Insurance (924)	83	31
Injuries and Damages (925)	429	32
Employee Pensions and Benefits (926)	6,456	33
Regulatory Commission Expenses (928)	340	34
Miscellaneous General Expenses (930)	4,167	35
Transportation Expenses (933)	859	36
Maintenance of General Plant (935)	193	37
<b>Total Administrative and General Expenses</b>	<b>18,338</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>47,771</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		26,330	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		422	<b>2</b>
<b>Net property tax equivalent</b>		<b>25,908</b>	
Social Security		2,577	<b>3</b>
PSC Remainder Assessment		114	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>28,599</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.240728	0.246677			3
County tax rate	mills		9.267020	6.941583			4
Local tax rate	mills		5.665116	5.776379			5
School tax rate	mills		15.926600	16.320129			6
Voc. school tax rate	mills		2.061981	2.112921			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>33.161445</b>	<b>31.397689</b>			10
Less: state credit	mills		2.302522	2.273125			11
<b>Net tax rate</b>	mills		<b>30.858923</b>	<b>29.124564</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.665116</b>	<b>5.776379</b>			14
<b>Combined School Tax Rate</b>	mills		<b>17.988581</b>	<b>18.433050</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>23.653697</b>	<b>24.209429</b>			17
<b>Total Tax Rate</b>	mills		<b>33.161445</b>	<b>31.397689</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.713289</b>	<b>0.771058</b>			19
<b>Total tax net of state credit</b>	mills		<b>30.858923</b>	<b>29.124564</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>22.011333</b>	<b>22.456719</b>			21
Utility Plant, Jan. 1	\$	<b>1,155,178</b>	936,728	218,450			22
Materials & Supplies	\$	<b>3,615</b>	3,615	0			23
<b>Subtotal</b>	\$	<b>1,158,793</b>	<b>940,343</b>	<b>218,450</b>			24
Less: Plant Outside Limits	\$	<b>13,340</b>	0	13,340			25
<b>Taxable Assets</b>	\$	<b>1,145,453</b>	<b>940,343</b>	<b>205,110</b>			26
Assessment Ratio	dec.		0.829030	0.810239			27
<b>Assessed Value</b>	\$	<b>945,761</b>	<b>779,573</b>	<b>166,188</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>22.011333</b>	<b>22.456719</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,891</b>	<b>17,159</b>	<b>3,732</b>			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,330</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,879		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>46,960</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	83,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>161,585</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
<b>Total Water Treatment Plant</b>	<b>2,967</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	22,989		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,879	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>46,960</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			11,138	12
Structures and Improvements (321)			83,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,565	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>161,585</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,967</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			22,989	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	154,379		26
Transmission and Distribution Mains (343)	584,282		27
Fire Mains (344)	0		28
Services (345)	91,291		29
Meters (346)	23,323		30
Hydrants (348)	52,206	1,995	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>928,470</b>	<b>1,995</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,211		35
Computer Equipment (391.1)	5,588		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	4,634		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>15,196</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,155,178</b>	<b>1,995</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,155,178</b>	<b>1,995</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			154,379	26
Transmission and Distribution Mains (343)			584,282	27
Fire Mains (344)			0	28
Services (345)			91,291	29
Meters (346)	980		22,343	30
Hydrants (348)	300		53,901	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,280</b>	<b>0</b>	<b>929,185</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			4,211	35
Computer Equipment (391.1)			5,588	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			4,634	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			763	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,196</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,280</b>	<b>0</b>	<b>1,155,893</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>1,280</b>	<b>0</b>	<b>1,155,893</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,495	1,495	1
February			1,411	1,411	2
March			1,793	1,793	3
April			1,425	1,425	4
May			1,717	1,717	5
June			1,851	1,851	6
July			2,282	2,282	7
August			1,772	1,772	8
September			1,730	1,730	9
October			1,632	1,632	10
November			1,478	1,478	11
December			1,549	1,549	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>20,135</b>	<b>20,135</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				550	14
Other utility use explanation: HYDRANT FLUSHING					15
Water pumped into distribution system				19,585	16
Less: Water sold				18,308	17
Losses and unaccounted for				1,277	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				318	21
Date of maximum: 7/9/1998					22
Cause of maximum: ELECTRIC UTILITY GENERATORS - COOLING WATER					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 10/10/1998					25
Total KWH used for pumping for the year				27,030	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RAILROAD STREET	3	350	10	288,000	Yes	<b>1</b>
MCKINLEY STREET	4	400	14	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL 3	WELL 4	<b>1</b>
Location	RAILROAD STREET	MCKINLEY STREET	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	R	R	<b>4</b>
Pump Manufacturer	F-M	F-M	<b>5</b>
Year Installed	1989	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	<b>10</b>
Year Installed	1989	1990	<b>11</b>
Type	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>23</b>
Year Installed			<b>24</b>
Type			<b>25</b>
Horsepower			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons	140,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,392	0	0	0	2,392
M	D	6.000	13,223	0	0	0	13,223
P	D	6.000	6,912	0	0	0	6,912
M	D	8.000	5,883	0	0	0	5,883
P	D	8.000	1,415	0	0	0	1,415
<b>Total Within Municipality</b>			<b>29,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,825</b>
P	D	8.000	1,350	0	0	0	1,350
<b>Total Outside of Municipality</b>			<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,350</b>
<b>Total Utility</b>			<b>31,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,175</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	277	0	0	0	277		1
M	1.000	55	0	0	0	55		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>344</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	331	0	28	16	319	17	1
1.000	7	0	0	0	7	0	2
1.500	2	0	0	0	2	0	3
2.000	4	0	0	0	4	1	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>348</b>	<b>0</b>	<b>28</b>	<b>16</b>	<b>336</b>	<b>18</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	275	32	0	8	0	4	319	1
1.000	0	4	0	3	0	0	7	2
1.500	0	0	0	2	0	0	2	3
2.000	0	1	0	1	0	2	4	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>275</b>	<b>37</b>	<b>0</b>	<b>17</b>	<b>1</b>	<b>6</b>	<b>336</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	50	1	1		50	2
<b>Total Fire Hydrants</b>	<b>51</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>51</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year.**

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

amounts moved from 322 to 321 and from 321 to 320 per JPL on 8/5/99 ele

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### Meters (Page W-17)

THE ADJUSTMENT OF METERS IS TO CORRECT/ADJUST PREVIOUSLY REPORTED METER  
COUNTS TO END OF YEAR ACTUAL.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	265,130	1
<b>Total Sales of Electricity</b>	<b>265,130</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	928	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	717	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>1,645</b>	
<b>Total Operating Revenues</b>	<b>266,775</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	133,108	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	12,996	11
Customer Accounts Expenses (901-904)	19,551	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,968	14
<b>Total Operation and Maintenance Expenses</b>	<b>201,623</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	32,731	15
Amortization Expense (404-407)		16
Taxes (408)	19,207	17
<b>Total Other Expenses</b>	<b>51,938</b>	
<b>Total Operating Expenses</b>	<b>253,561</b>	
<b>NET OPERATING INCOME</b>	<b>13,214</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	928	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>928</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER	717	7
<b>Total Other Electric Revenues (456)</b>	<b>717</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	3,168	11
Fuel (539)	3,197	12
Operation Supplies and Expenses (540)	2,263	13
Maintenance of Other Power Production Plant (543)	2,957	14
<b>Total Other Power Generation Expenses</b>	<b>11,585</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	121,523	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>121,523</b>	
<b>Total Power Production Expenses</b>	<b>133,108</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	234	20
Line and Station Labor (561)	6,143	21
Line and Station Supplies and Expenses (562)	869	22
Street Lighting and Signal System Expenses (565)	577	23
Meter Expenses (566)	264	24
Customer Installations Expenses (567)	506	25
Miscellaneous Distribution Expenses (569)	395	26
Maintenance of Structures and Equipment (571)	326	27
Maintenance of Lines (572)	3,389	28
Maintenance of Line Transformers (573)	264	29
Maintenance of Street Lighting and Signal Systems (574)	29	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>12,996</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,233	33
Accounting and Collecting Labor (902)	9,722	34
Supplies and Expenses (903)	7,596	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>19,551</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,321	<b>38</b>
Office Supplies and Expenses (921)	1,071	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	7,861	<b>41</b>
Property Insurance (924)	333	<b>42</b>
Injuries and Damages (925)	1,552	<b>43</b>
Employee Pensions and Benefits (926)	11,632	<b>44</b>
Regulatory Commission Expenses (928)	350	<b>45</b>
Miscellaneous General Expenses (930)	4,217	<b>46</b>
Transportation Expenses (933)	3,702	<b>47</b>
Maintenance of General Plant (935)	929	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>35,968</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>201,623</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		13,744	1
Social Security		4,220	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		309	4
Other (specify): LICENSE FEE		934	5
<b>Total tax expense</b>		<b>19,207</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.240728	0.246677			3
County tax rate	mills		9.267020	6.941583			4
Local tax rate	mills		5.665116	5.776379			5
School tax rate	mills		15.926600	16.320129			6
Voc. school tax rate	mills		2.061981	2.112921			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>33.161445</b>	<b>31.397689</b>			10
Less: state credit	mills		2.302522	2.273125			11
<b>Net tax rate</b>	mills		<b>30.858923</b>	<b>29.124564</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.665116</b>	<b>5.776379</b>			14
<b>Combined School Tax Rate</b>	mills		<b>17.988581</b>	<b>18.433050</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>23.653697</b>	<b>24.209429</b>			17
<b>Total Tax Rate</b>	mills		<b>33.161445</b>	<b>31.397689</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.713289</b>	<b>0.771058</b>			19
<b>Total tax net of state credit</b>	mills		<b>30.858923</b>	<b>29.124564</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>22.011333</b>	<b>22.456719</b>			21
Utility Plant, Jan. 1	\$	<b>725,188</b>	388,150	337,038			22
Materials & Supplies	\$	<b>21,163</b>	10,582	10,581			23
<b>Subtotal</b>	\$	<b>746,351</b>	<b>398,732</b>	<b>347,619</b>			24
Less: Plant Outside Limits	\$	<b>24,995</b>	0	24,995			25
<b>Taxable Assets</b>	\$	<b>721,356</b>	<b>398,732</b>	<b>322,624</b>			26
Assessment Ratio	dec.		0.829030	0.810239			27
<b>Assessed Value</b>	\$	<b>591,963</b>	<b>330,561</b>	<b>261,403</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>22.011333</b>	<b>22.456719</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,146</b>	<b>7,276</b>	<b>5,870</b>			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>13,744</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	475	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>475</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	1,793	18
Structures and Improvements (341)	21,177	19
Fuel Holders, Producers and Accessories (342)	1,480	20
Prime Movers (343)	76,044	21
Generators (344)	18,080	22
Accessory Electric Equipment (345)	17,744	23
Miscellaneous Power Plant Equipment (346)	840	24
<b>Total Other Production Plant</b>	<b>137,158</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>475</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			76,044	21
Generators (344)			18,080	22
Accessory Electric Equipment (345)			17,744	23
Miscellaneous Power Plant Equipment (346)			840	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>137,158</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	136,020	1,087	38
Overhead Conductors and Devices (365)	95,383	21,351	39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	23,634	5,156	41
Line Transformers (368)	103,722	2,924	42
Services (369)	80,036	1,950	43
Meters (370)	19,794	673	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	34,658	420	47
<b>Total Distribution Plant</b>	<b>493,368</b>	<b>33,561</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211		51
Transportation Equipment (392)	41,482	14,242	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	5,886		54
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	3,423		56
Communication Equipment (397)	5,625		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			137,107 38
Overhead Conductors and Devices (365)	1,976		114,758 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)	858		27,932 41
Line Transformers (368)			106,646 42
Services (369)			81,986 43
Meters (370)			20,467 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	78		35,000 47
<b>Total Distribution Plant</b>	<b>2,912</b>	<b>0</b>	<b>524,017</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			4,211 51
Transportation Equipment (392)			55,724 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			5,886 54
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			3,423 56
Communication Equipment (397)			5,625 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>94,187</b>	<b>14,242</b>
<b>Total utility plant in service directly assignable</b>	<b>725,188</b>	<b>47,803</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>725,188</b>	 <b>47,803</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>108,429</b>
<b>Total utility plant in service directly assignable</b>	<b>2,912</b>	<b>0</b>	<b>770,079</b>
 Common Utility Plant Allocated to Electric Department			
			0 60
<b>Total utility plant in service</b>	<b>2,912</b>	<b>0</b>	<b>770,079</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		5.90
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		0.35
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		
115 kV		
138 kV		
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	5	12
<b>Total</b>	<b>5</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>5</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>					<b>Monthly Energy Usage</b>	
<b>Month (a)</b>		<b>kW (b)</b>	<b>Day of Week (c)</b>	<b>Date (MM/DD/YYYY) (d)</b>	<b>Time Beginning (HH:MM) (e)</b>	<b>(kWh) (000's) (f)</b>
January	01	793	Tuesday	01/13/1998	09:00	431
February	02	769	Friday	02/06/1998	09:00	368
March	03	740	Monday	03/16/1998	09:00	388
April	04	705	Wednesday	04/08/1998	12:00	347
May	05	721	Thursday	05/28/1998	14:00	336
June	06	794	Thursday	06/25/1998	15:00	341
July	07	799	Tuesday	07/14/1998	17:00	376
August	08	829	Friday	08/21/1998	13:00	408
September	09	793	Friday	09/11/1998	21:00	407
October	10	743	Tuesday	10/27/1998	19:00	386
November	11	823	Thursday	11/19/1998	18:00	410
December	12	986	Monday	12/21/1998	18:00	465
<b>Total</b>		<b>9,495</b>				<b>4,663</b>

**System Name** DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

30 minutes integrated      DPC

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating		48	5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>48</b>	<b>7</b>
Purchases		4,663	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>4,711</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		4,273	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>4,273</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		219	26
Distribution Losses		219	27
<b>Total Energy Losses</b>		<b>438</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>9.2974%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>4,711</b>	<b>30</b>



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	308	2,202	1
<b>Total Sales for Residential Sales</b>		<b>308</b>	<b>2,202</b>	
<b>Commercial &amp; Industrial</b>				
INTERDEPARTMENTAL	CG-1	3	32	2
SMALL COMMERCIAL & INDUSTRIAL	CG-1	71	1,057	3
LARGE COMMERCIAL & INDUSTRIAL	CP-1	1	2	4
LARGE RURAL	CP-1	4	833	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>79</b>	<b>1,924</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	15	147	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>15</b>	<b>147</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>402</b>	<b>4,273</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		150,946	(13,018)	<b>137,928</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>150,946</b>	<b>(13,018)</b>	<b>137,928</b>	
		2,380	(184)	<b>2,196</b>	<b>2</b>
		73,896	(6,355)	<b>67,541</b>	<b>3</b>
		292	(14)	<b>278</b>	<b>4</b>
2,455		47,091	(5,034)	<b>42,057</b>	<b>5</b>
<b>2,455</b>	<b>0</b>	<b>123,659</b>	<b>(11,587)</b>	<b>112,072</b>	
		16,049	(919)	<b>15,130</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>16,049</b>	<b>(919)</b>	<b>15,130</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>2,455</b>	<b>0</b>	<b>290,654</b>	<b>(25,524)</b>	<b>265,130</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)		NON FIRM				3
Voltage at Which Delivered						4
Point of Metering		GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW		9,495				6
Average load factor		67.2741%				7
Total Cost of Purchased Power		121,523				8
Average cost per kWh		0.0261				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	431				12
	February	368				13
	March	388				14
	April	347				15
	May	336				16
	June	341				17
	July	376				18
	August	408				19
	September	407				20
	October	386				21
	November	410				22
	December	465				23
	Total kWh (000)	4,663	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	48	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	900	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>	<b>0.0061</b>	<b>9</b>
Maximum Net Generation in Any One Day	6,397	10
Date of Such Maximum		11
Number of Hours Generators Operated	51	12
Maximum Continuous or Dependable Capacity--kW	1,060	13
Is Plant Owned or Leased?		14
Total Production Expenses	11,585	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>241</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	13	19
April	0	20
May	8	21
June	10	22
July	17	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>48</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	114	32
Average Cost per Barrel of Oil Burned (\$)	27.3000	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	66.6000	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	BLANK			1
Unit Identification	1			2
Type of Generation	INT COMB			3
kWh Net Generation (000)	48			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	900			7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>	<b>0.0061</b>			9
Maximum Net Generation in Any One Day	6,397			10
Date of Such Maximum	03/12/1998			11
Number of Hours Generators Operated	51			12
Maximum Continuous or Dependable Capacity--kW	1,060			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	11,585			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>241.3542</b>			16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March	13			20
April				21
May	8			22
June	10			23
July	17			24
August				25
September				26
October				27
November				28
December				29
<b>Total kWh (000)</b>	<b>48</b>			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	114			33
Average Cost per Barrel of Oil Burned (\$)	27.3000			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	66.6000			54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
VIOLA GENE	2	1965	RECIP F&M	F & M	1,200	850
VIOLA GENE	1	1947	RECIP	F&M	400	600
<b>Total</b>						<b>1,450</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1965	2,400	32	665	700	665	630
1947	2,400	16	415	400	415	430
Total		48	1,080	1,100	1,080	1,060

1

2

3

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b>			<b>Utility Designation</b>		
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>

NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	524	173	5,067	1
Acquired during year	2	3	75	2
<b>Total</b>	<b>526</b>	<b>176</b>	<b>5,142</b>	<b>3</b>
Retired during year	0			4
Sales, transfers or adjustments increase (decrease)	(85)			5
<b>Number end of year</b>	<b>441</b>	<b>176</b>	<b>5,142</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	400	94	3,499	8
In utility's use	3	3	87	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	38	79	1,556	12
<b>Total end of year</b>	<b>441</b>	<b>176</b>	<b>5,142</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	62	44,829	<b>1</b>
Sodium Vapor	100	34	12,941	<b>2</b>
Sodium Vapor	250	21	49,964	<b>3</b>
<b>Total</b>		<b>117</b>	<b>107,734</b>	
<b>Ornamental</b>				
Sodium Vapor	250	26	29,000	<b>4</b>
<b>Total</b>		<b>26</b>	<b>29,000</b>	
<b>Other</b>				
NONE				<b>5</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## **ELECTRIC OPERATING SECTION FOOTNOTES**

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### **Electric Operation & Maintenance Expenses (Page E-03)**

ACCOUNT 923 - INCREASE RELATES TO GRANT APPLICATION FEES AND  
ENGINEERING/DESIGN SERVICES FOR MAPPING SYSTEM.

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### **Substation Equipment (Page E-21)**

THE UTILITY DOES NOT OWN A SUBSTATION.

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### **Electric Distribution Meters & Line Transformers (Page E-22)**

THE ADJUSTMENT OF WATT-HOUR METERS IS TO CORRECT PREVIOUSLY REPORTED METER  
COUNTS TO END OF YEAR ACTUAL.

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